

# THE COUNTY BULLETIN

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 349

January 2005

#### REMINDER OF ORDER OF BUSINESS

#### January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
- 15 "Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)  
  
Last date to make pension report and payment for fourth quarter of 2004 by counties participating in Public Employees' Retirement Fund.
- 17 Legal Holiday - Dr. Martin Luther King, Jr. Day (IC 1-1-9-1)
- 18 Last day that township boards meet to consider 2004 Annual Reports of township trustees - third Tuesday after the first Monday. (IC 36-6-6-9)
- 20 Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 30 File 2004 Annual Financial Report with State Board of Accounts. (IC 5-11-1-4)  
  
Last day for township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]
- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)  
  
Last day to file quarterly unemployment compensation report with the Department of Workforce Development.  
  
Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from County Treasurer. (IC 5-13-7-6)  
  
Last day to provide each employee with a W-2.  
  
Last day to file quarterly report for the last quarter of 2004 with Internal Revenue Service.  
  
Last day for the Board of County Commissioners and County Council to meet to organize and elect officers for the year 2005.  
  
Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 21-1-1-54) (IC 23-14-29-4)

#### February

- 12 Legal Holiday – Lincoln's Birthday (IC 1-1-9-1)
- 20 Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 21 Legal Holiday – Washington's Birthday (IC 1-1-9-1)

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**REMINDER OF ORDER OF BUSINESS**  
**(Continued)**

**March**

- 1 Annual assessment period begins, except mobile homes. (IC 6-1.1-2)
- 7 Township trustees to file reports of condition of the dog fund with County Auditor. (IC 15-5-9-10) (First Monday in March)
- 14 Distribute dog funds to townships reporting unpaid claims. (IC 15-5-9-10) (Second Monday in March)
- 20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

**OBSOLETE VOLUMES**

All articles from Volumes 302 and earlier of The County Bulletin have now been updated and are no longer applicable; thus Volumes 302 and earlier may be deleted from your file.

**STATEMENT OF WAGES AND COMPENSATION**

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19 for requirements.

At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.

**COUNTY COMMISSIONERS' MEETINGS**

The executive (Commissioners) shall hold a regular meeting at least once each month and at other times as needed to conduct all necessary business. Dates of regular meetings shall be established by resolution at the first meeting in January of each year. (IC 36-2-2-6)

**ENCUMBERED APPROPRIATIONS**

Whenever a valid appropriation has been lawfully encumbered by a contract or by the issuance of a purchase order, the appropriation to the extent of the encumbrance may be carried forward to the succeeding year and made available for payment of the obligation which encumbered it. Only so much of the appropriation as is lawfully encumbered by contract or purchase order revert at the close of the year.

**COUNTY AUDITOR – CLERK OF COUNTY BOARD OF COMMISSIONERS**

"The county auditor shall attend all meetings of, and record in writing the official proceedings of, the executive." (IC 36-2-2-11) "If the auditor cannot perform the duties of clerk during a meeting of the county executive, and he does not have a deputy or his deputy cannot attend the meeting, the executive may deputize a person to perform those duties during the meeting." (IC 36-2-9-7) No provision is made for anyone else to keep the records or proceedings of the commissioners, except as stated in IC 36-2-2-11 and IC 36-2-9-7.

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**CALULATION OF INTEREST ON JUDGMENTS**

IC 24-4.6-1-101 states "Except as otherwise provided by statute, interest on judgments for money whenever rendered shall be from the date of the return of the verdict or finding of the court until satisfaction at:

- (1) the rate agreed upon in the original contract sued upon, which shall not exceed an annual rate of eight percent (8%) even though higher rate of interest may properly have been charged according to the contract prior to judgment; or
- (2) an annual rate of eight percent (8%) if there was no contract by the parties."

For purposes of this example we have assumed that the original contract required a higher rate of interest than the statutes required and we will be using the statutory rate of interest in effect, this will allow us to use County Form 18TJ in our example. (See example on page 15)

**MOVING TRAFFIC VIOLATIONS**

We have, in the past, become aware of some creative funding ideas for a few County Sheriff and Police Departments. It is our understanding if a cash donation is made to a law enforcement agency, then there will not be any formal court proceedings. These cash donations are being held by the agencies and not accounted for within the financial records of the unit.

We would draw your attention to IC 33-19-5 which sets the court costs which are required to be collected by the Clerk of the Circuit Court. These court costs are split between the State, County, and City and Town. At the county level twenty-seven percent (27%) of all court costs are deposited within the general fund of the local unit to be used within the operating budget of each unit. It would appear by accepting these donations in lieu of charging the court cost required, the local law enforcement agency would be decreasing the amount of revenue available to the unit as a whole.

We know of only two exceptions where the entire costs or a portion of the court costs may be waived, the Pretrial Diversion Fee and the Deferral Program Fee.

**Pretrial Diversion Fee**

IC 33-37-4-1(c) states "Instead of the criminal costs fee prescribed by this section, the clerk shall collect a pretrial diversion program fee if an agreement between the prosecuting attorney and the accused person entered into under IC 33-39-1-8 requires payment of those fees by the accused person." This statute goes on to define the amount and instructs the clerk to forward these fees to the auditor for deposit in a User Fee Fund for Pretrial Diversion. IC 33-39-1-8 requires the terms of this agreement to be recorded in an instrument signed by the person and the prosecuting attorney and to be filed in the court in which the charge is pending.

**Deferral Program Fee**

IC 33-37-4-2(e) states "Instead of the infraction or ordinance violation costs fee...the clerk shall collect a deferral program fee if an agreement between a prosecuting attorney...and the person charged with a violation entered into under IC 34-28-5-1 requires payment of those fees by the person charged with the violation." Actions may be deferred under IC 34-28-5-1 (f) if five (5) conditions are met. Number 4..."the defendant in the action agrees to pay court costs of twenty-five dollars (\$25) to the clerk of court if the action involves a moving violation" and Number 5," the agreement is filed in the court in which the action is brought. When a defendant complies with the terms of an agreement filed under this subsection, the prosecuting attorney...shall request the court to dismiss the action. Upon receipt of a request to dismiss an action under this subsection the court shall dismiss the action..."

If your agency or department is settling charges in lieu of the statutory fees, we would draw your attention to the following code citations: IC 9-30-1-11(c) states "The court shall keep a full record of every case in which a person is charged with a traffic offense other than a nonmoving traffic offense..."

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**MOVING TRAFFIC VIOLATIONS - (Continued)**

**Deferral Program Fee – (Continued)**

IC 9-30-1-11(e) states "Upon failure of a court officer to comply with subsection (c) the officer is liable on the officer's official bond for a civil penalty of one hundred dollars (\$100) accruing to the state, which may be recovered, together with the costs of the suit, in a civil action brought by the attorney general in the name of the state on relation of the attorney general. Each failure by an officer constitutes a separate cause of action."

**DEPOSIT OF PUBLIC FUNDS**

The Depository Act, IC 5-13-6-1, provides that all public funds paid into the treasury of any political subdivision shall be deposited daily in one or more depositories and the balances maintained in the depositories in the name of the political subdivision by the officer having control of the funds. It is extremely important that the provisions of this Act be strictly followed.

IC 5-13-14-3 provides in part: "A public officer who knowingly fails to deposit public funds, or knowingly deposits or draws any check...against such funds except in the manner prescribed in this article, commits a Class B felony and is liable upon his official bond for any loss or damage with may accrue."

The Depository Act also provides that public funds deposited shall be deposited in the same form in which they were received. (IC 5-13-6-1(c))

**ELECTION AND REGISTRATION FUND**

IC 3-5-3-2 authorizes the board of commissioners in each county to establish an Election and Registration Fund and annually levy a tax sufficient to meet the average yearly expenditures for elections and registration of voters. This fund, when established, can be used for no other purpose. It is not mandatory, but offers a means whereby the cost of elections and registrations may be spread evenly each year and will not cause the total of county tax rates to be greater in election years than in other years in which no elections are held.

**CANCELLATION OF WARRANTS**

IC 5-11-10.5-2 provides that all warrants (checks) drawn upon public funds of the county, which are outstanding and unpaid for two or more years as of December 31 of each year, shall be void.

Not later than March 1 of each year, the county treasurer shall prepare a list in triplicate of all warrants or checks that have been outstanding for a period of two or more years as of December 31 of the preceding year. The original copy of such list shall be filed with the county board of finance, the duplicate copy filed with the county auditor and the triplicate copy filed in the office of the county treasurer.

The amounts of such warrants shall be receipted into the fund or funds from which originally drawn by writing an official receipt or receipts therefore. If the fund from which the warrant was drawn is not now in existence or cannot be ascertained, the amount of such warrant shall be receipted into the county general fund. Upon issuing the receipt or receipts the warrants shall then be removed from the treasurer's list of outstanding warrants.

**COUNTY HIGHWAY EXPENSES**

IC 8-18-8-5 states in part: "...all expenses incurred in the maintenance of county highways shall be paid out of such funds from the gasoline tax, special fuel tax, and the motor vehicle registration fees that are paid to the counties by the state, ...and no ad valorem property tax shall be levied by any county for the maintenance of county highways..." The county fiscal body may appropriate money from the county general fund to the county highway department to pay for employees' personal services.

If any county highway expenses of this nature have been paid from the county general fund in your county, definite steps should be taken to repay these expenses to the county general fund from the county highway fund and no further such expenses should be paid from the county general fund.

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**LUCRATIVE OFFICES – DUAL EMPLOYMENT**

One of the most regular inquiries coming to this office concerns the legality or propriety of one person serving two positions. We are asked to advise if certain instances are proper, or to state our approval, neither of which this department should be expected to arbitrate.

Section 9, Article 2 of the Constitution of Indiana states, "No person holding a lucrative office or appointment under the United States or under this state shall be eligible to a seat in the General Assembly; nor shall any person hold more than one lucrative office at the same time, except as in this Constitution expressly permitted."

The Supreme Court has held, "If the officer be charged with any duties under the laws of the State, and for which he is entitled to compensation, the office is a lucrative office within the meaning of the Constitution."

In the language of the Appellate Court, "The most important characteristic which may be said to distinguish an office from an employment is that the duties of the incumbent of an office must involve an exercise of some portion of the sovereign power."

Offices held to be lucrative in court decisions include all county officials including county commissioners, county councilmen, county highway supervisor, township trustee, township assessor and deputy township assessor, township advisory board, school board member, state senator, state representative, mayors, and numerous others.

For your convenience we have compiled a list by office of opinions from the Attorney General's office. This compilation may be found in the January 2004 County Bulletin, Vol. 344, p. 4 & 5. This listing should not be considered all inclusive, but is merely a guide to help when questions arise. As always when in doubt or a question arises during an audit, please consult the attorney which represents your office or county. If your attorney disagrees, please see if he will put his basis for disagreement in writing for the field examiner performing your audit to consider.

While this office has shown a willingness to advise, and its files contain many specific combinations of employment upon which an answer has been given, we respectfully submit that the determination must be made locally, contingent upon the express terms of the constitution and upon the question of public policy. If there is any doubt as to the legality or propriety it is best to avoid such dual relationship.

**DOCUMENT FEES – COUNTY COURT**

A court shall collect a fee of one dollar (\$1) per legal size or letter size page, including a page only partially covered with writing, for preparing a transcript or copy of any record. However, this would not apply to the transmitting of a document by facsimile machine or other electronic device. (IC 33-37-5-1)

**COURTS – LATE PAYMENT FEES**

A court may adopt a local rule to impose a late payment fee on defendants paying court costs, fees, fines and civil penalties after the due dates set by the court for payment of such amounts. The clerk of a court that adopts a local rule imposing a late payment fee shall collect a late payment fee of twenty-five dollars (\$25) from the defendant.

The clerk of the court shall distribute monthly to the county auditor one hundred percent (100%) of the late payment fees collected. The county auditor shall deposit fees distributed by a clerk in the county general fund and the clerk's record perpetuation fund if directed so by ordinance of the county council. (IC 33-37-5-22 and IC 33-37-7-1)

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**CLERK'S RECORD PERPETUATION FUND**

IC 33-37-5-2 requires each clerk to establish a clerk's record perpetuation fund. The following shall be deposited in the fund:

1. revenue received by the court clerk for the transmitting of documents by facsimile machine to a person under IC 5-14-3;
2. document storage fees required under IC 33-37-5-20; and
3. the late payment fees imposed under IC 33-37-5-22 that are authorized for deposit in the perpetuation fund under IC 33-37-7-1.

Such fees are to be remitted by the court to the county auditor at the end of each month.

The clerk of the court may use the money in the fund for the preservation of records and improvement of record keeping systems and equipment. The fund would require appropriation.

**BANK/CREDIT CARD PAYMENTS TO COUNTY COURTS**

The clerk of the court may contract with a bank or credit card vendor for acceptance of bank or credit cards in payment of bail, fines, civil penalties, court fees and costs, or fees for the preparation, duplication, or transmission of documents. However, if there is a vendor transaction charge or discount fee, whether billed to the clerk or charged directly to the clerk's account, the clerk shall collect a credit card service fee equal to the vendor transaction charge or discount fee from the person using the bank or credit card.

The court clerk shall forward credit card service fees collected to the county auditor. These fees may be used without appropriation to pay transaction charges or discount fees charged by the bank or credit card vendor. (IC 33-37-6)

**PROCUREMENT CARDS**

We have received inquiries concerning the potential use of "procurement cards." We understand some of the intended benefits of procurement cards are to add controls as to where purchases can be made; limit values of each purchase; prevent overspending the budget items; institute parameters on purchases; possibly reducing paperwork; etc.

The State Board of Accounts will not take exception to the use of procurement cards by a governmental unit provided the following criteria are observed:

- (1) The governing board must authorize procurement card use through an ordinance or resolution.
- (2) Issuance and use should be handled by an official or employee designated by the board.
- (3) The purposes for which the procurement card may be used must be specifically stated in the ordinance or resolution.
- (4) When the purpose for which the procurement card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
- (5) The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimates amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
- (6) Procurement cards should be used in conjunction with the accounting system.
- (7) Payment should not be made on the basis of a statement or a procurement card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
- (8) If properly authorized, an annual fee may be paid.
- (9) Procurement cards shall not be used to procure cash advances or at "ATM" machine or as a debit card.

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**PROCUREMENT CARDS (Continued)**

- (10) An audit trail must exist for all transactions including changes made by an "administrator."
- (11) Access to transactions in accordance with the Public Records Law, IC 5-14-3-1 et seq. as appropriate must be assured.
- (12) Procurement card agreements should not contain references to debt.
- (13) Governmental Units need to have available (if applicable) a copy of "SAS 70" audits of a sponsoring bank.

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE**

**Question #1:** Where do I find the code regarding Regional Sewer Districts?

**Answer #1:** IC 13-26

**Question #2:** How do we dispose of old computers, equipment and such?

**Answer #2:** Look at IC 5-22-22. If you are disposing of one item valued at \$1,000 or more or more than one item with a total value of \$5,000 or more, then you must dispose of them by auction either in person or through the internet. If the items value are less than this then they can be disposed of in a public or private sale without advertising. If the items are considered worthless then they may be demolished or junked.

**Question #3:** Employer New Hire Requirements – Is that for all County Employees or just Prosecuting Attorney new hires?

**Answer #3:** All county employees fall under these requirements.

**Question #4:** When you have your newly elected commissioners conference, please discuss how minutes to meetings are to be written. Auditors are not court reporters. We will have two new commissioners next year and already the auditor has been accused of picking and choosing what is in them. He basically wants word for word minutes.

**Answer #4:** We do not have a meeting for newly elected county commissioners. We are aware that this can become a major issue. However, we are not aware of any laws that specifically say how minutes are to be kept. We would also suggest that you contact the Public Access Counselor for advice on keeping minutes.

**Question #5:** I have an employee who will be the recorder next year. When she attends the one day recorder's training in December, will her expenses come out of unappropriated? Would she use a vacation or personal day? What about an employee in the clerk's office who will be the clerk next year, would she use a vacation or personal day to attend the training?

**Answer #5:** Yes, all newly elected officials and their deputies that come to our training are to be reimbursed their expenses from the county general fund without an appropriation. In all instances, the person does not have to take vacation or personal days to attend. This is considered regular time worked.

**Question #6:** We have a case that was venued to another county. A special prosecutor was appointed. I understand the prosecutor is paid from unappropriated funds, but what about the expenses such as the depositions? Does this come out of unappropriated or out of the courts budget?

**Answer #6:** IC 33-39-3-1. The costs of the case can be paid from unappropriated funds and billed to the originating county.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE - Continued**

**Question #7:** Our county assessor recently chose a new chief deputy assessor. She is a member of the assessor's staff and also a township deputy trustee assessor. Can she serve as both deputies since they are not elected? Would the law require that her township deputy assessing hours be at time and a half?

**Answer #7:** Yes, this person could serve in both positions. They would not be paid time and a half for the township hours however, they will have to keep accurate records showing the hours worked on each job.

**Question #8:** Our community corrections are housed in the courthouse. Can we charge them rent and make them pay for their phone bills?

**Answer #8:** You may not charge another office rent for being housed in a county building. You could budget their phone bill within their department so they pay their share of the phone bill, however, if you choose to do this, then all offices should be treated the same way.

**Question #9:** Is the SBOA going to overlook negative balances in my 2004 audit, as they did in 2003?

**Answer #9:** Yes, if your reassessment is still behind and the negative balances are a result of collecting taxes late. If your county is back on somewhat of a normal schedule, then we will go back to auditing the way we always have and do not expect any balances to be in the red.

**Question #10:** If a deed is duly entered in the auditor's office, but is not recorded in the recorder's office, does the auditor take this transfer off the books since there isn't a recorded document of proof? In the same regard, if a document is recorded, but was not presented to the auditor, do we still transfer the document?

**Answer #10:** In our opinion, you would leave the property transfer on the books even if it was not recorded. It could become a legal issue of ownership without the recording, but for your responsibility you transferred the property as presented. Vice versa, you should not transfer a recorded deed unless it has been presented to you.

**Question #11:** Is it good form to transfer property by a court order if presented to the auditor, or do we need a deed or affidavit prepared citing the court order?

**Answer #11:** We have always advised officials to follow court orders. We would not have a problem if you did the transfer from the court order.

**Question #12:** What is the maximum amount you can pay for an item without having to ask for bids?

**Answer #12:** IC 5-22. In general, any purchase greater than \$75,000 must be bid. Purchases between \$25,000 and \$74,999 must have 3 quotes, and any purchases below \$25,000 can be purchased based upon your county's approved procedure. Be aware though, that there are a lot of special purchasing methods and exceptions to this general rule.

**Question #13:** Commissioners approve all claims but say to hold a claim due to additional needed by the council. Can we print the check and hold until additional is approved by council and state or do we resubmit claim to commissioners when additional is approved?

**Answer #13:** We would not take an audit exception to you printing the check and holding it until the additional is approved by the council.



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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE – Continued**

- Question #14:** Due to SB1, one of our townships needs an emergency loan for poor relief and fire protection. Their tax rate went down to less than .03 and will not be able to fund the budget for 2005. Trustee was approved by the commissioners for a loan for amount needed. Trustee says he needs the money in December 2004 so DLGF can set debt service rate for 2005. Trustee says debt rate will be able to pay back loan by December settlement of 2005. Can you loan money in 2004 to be paid back in 2005? I thought all loans need to be paid back in the same year it was paid out.
- Answer #14:** If the loan is from another fund of the county, then technically, if loaned in 2004 it must be paid back by the end of 2004. If the loan was from a bank, then it would not have to be paid back in 2004.
- Question #15:** Is there a statute by which a county must fund a sheriff's pension plan separate from other county employees plan? Is PERF an acceptable pension plan for sheriffs?
- Answer #15:** IC 36-8-10-12 authorizes counties to establish a sheriff's pension plan if they choose. If they do not have a separate sheriff's pension fund then they could go under PERF.
- Question #16:** Can I, as auditor, appeal the assessor's determination at their preliminary hearings to PTABOA? If yes, what is the correct process?
- Answer #16:** If you are appealing your own property then you have the same rights as any other property owner. If you are wanting to question or appeal the assessor's determination for property other than your own, then you have no business doing that. That is a matter for the citizen and the PTABOA board to determine if it was fair.
- Question #17:** Department head is given a county owned vehicle to drive. It is an unmarked vehicle. The county provides gas, maintenance, and insurance. This department head attended a meeting in Washington D.C. due to a board he is a member of (not a government entity). He drove this vehicle. The county paid a claim for the gasoline he used. He met with a legislator on the Federal level while in Washington D.C. and stated this was county business. Did this qualify him to take the vehicle, with his family in tow, to Washington at the county's expense? The rest of the board was flown to D. C. for the conference.
- Answer #17:** Your county should have a policy for both the travel rules employees must follow when on travel for county business and for the proper use of county owned vehicles. All employees should then follow the policies. We will audit to see these policies are being followed.
- Question #18:** If the board of commissioners schedule an additional meeting during the year, other than what the media was given notice for annually, is it always considered a "special meeting" (unless its executive session or emergency)? Our board likes to deviate from the specific purpose of these extra meetings.
- Answer #18:** IC 36-2-2-8. Yes, this would be considered a special meeting with the six day notice requirement.
- Question #19:** Regarding executive sessions of board of commissioners for litigation – Our health sanitarian notifies board and county attorney of properties needing enforcement for cleanup (after he's done due diligence). The board considers litigation as purpose to hold executive session for initial discussion of the properties, to instruct attorney to move forward on request for compliance of property owner, to subsequently meet each month to track progress and get update from attorney on the properties, and find out if hearings have been scheduled. Is this in compliance with the open door law?
- Answer #19:** Litigation is one of the reasons to hold an executive session. However, if you believe the meeting goes beyond the definition of litigation then you should contact the Public Access Counselor for an opinion.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE – Continued**

**Question #20:** Commissioners have instructed auditor to past executive session after every meeting for "just in case it is needed." Is this legal, even though meeting is not needed? This gives false ideas to the press. They and the auditor never know if any issue will be brought up. Executive session is posted as personnel, litigation issues. Does the notice for executive session have to include the code site and reason for meeting or can it have date, time, and place like regular meetings?

**Answer #20:** We do not believe this procedure complies with the spirit of the statute regarding executive sessions. We would advise you to contact the Public Access Counselor for further guidance.

**Question #21:** Can veteran's burial fee be paid for cremation? We do not know the status of the ashes.

**Answer #21:** Yes and No. IC 10-17-10-1 requires that the body be buried in a decent and respectable manner in a cemetery or burial ground. Therefore, if the ashes are buried then the veteran's burial would be paid. However, if not buried then no fee would be paid.

**Question #22:** Is it the commissioner's responsibility to comply with GASB 34? What are the consequences of non-compliance?

**Answer #22:** It is the county who is responsible to comply with GASB 34. Every office is a part of the county and should do their part to make this happen. Since the commissioners are the executive of the county then they should probably coordinate the activity. The short term consequences would be an audit result and comment in a county supplemental report and a qualification of the auditor's opinion in the annual report. Long term consequences could be higher interest rates on debt.

**Question #23:** What is a reasonable fee charged for producing a document on disc or cd?

**Answer #23:** You should contact other counties and see what they are charging.

**Question #24:** Once the surplus from the CPRTS fund is transferred to the general fund, is it limited on what it can be used for?

**Answer #24:** IC 12-19-7.5-33. Excess funds transferred to the general fund are to be used to pay for the part of care and maintenance of the inmates of the Plainfield Juvenile Correctional Facility and the Indianapolis Juvenile Correctional Facility that is charged back to the counties.

**Question #25:** Are there any plans to update the SBA's annual report program with funds re-classified to their proper classes? Our SBA field auditor claims that certain funds are being classified under the wrong classifications.

**Answer #25:** We have already moved some funds and will be revamping the form for 2005 reclassifying additional funds.

**Question #26:** If two parcels owned by the same owner that are eligible for tax sale and are adjoining parcels, can they be sold as one sale? Our county has a potential tax sale buyer who claims that we legally must sell the 2 adjoining parcels with the same owner together as one sale.

**Answer #26:** IC 6-1.1-24-2(d) states that properties owned by the same person may be sold together, if that condition is put on the sale by the auditor and treasurer.

**Question #27:** How should we account for WIC? I hear that some counties have two separate budgets set up for them since their fiscal year ends 9/30. What is best?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE – Continued**

- Answer #27:** The county health department operates on a calendar fiscal year. WIC monies are usually received and expended during the federal fiscal year that ends 9/30. You may handle these differently from county to county. We will not take exception to a county adopting separate budgets or one budget that is then rolled forward into the next year's budget.
- Question #28:** Do we need to record all resolutions and ordinances in the recorder's office?
- Answer #28:** We are not aware of any requirement to record these in the recorder's office.
- Question #29:** Will you send us a holiday schedule adopted by the state, or who does?
- Answer #29:** Usually no one sends that out but should you need this information, please contact this office and we will be glad to get that to you.
- Question #30:** Misdemeanant Fund – What can the sheriff spend this on? Building repairs?
- Answer #30:** The misdemeanor fund may be used for the operation of the county jail, jail programs or other local correctional facilities or community based programs. Based upon this definition, we believe that would include building repair.
- Question #31:** We have a policy that all capital outlay purchases (adding machines, fax machines, etc) regardless of cost, be approved by commissioners prior to purchase. Would you pay for an adding machine out of 04 capital outlays? We do.
- Answer #31:** Capital outlays is appropriate for these purchases because the assets purchased are expected to last longer than one year.
- Question #32:** In our county, longevity is paid to county employees every year. I have noticed, on some emails from auditors, that some counties pay office holders as well. Can you please tell me the statute that allows this for public office holders? I (of course) would like to have this done in our county if possible.
- Answer #32:** IC 36-2-5-3 and IC 36-2-5-11. Compensation including longevity pay is to be set in the salary ordinance by the county council. This ordinance cannot be amended to add this longevity after the year starts.
- Question #33:** In our county, we do not require that taxes be paid current prior to transferring ownership (with a conveyance document). Would it be permissible to ask the treasurer to certify that the taxes are paid current prior to accepting a conveyance document?
- Answer #33:** No. Statute does not require the payment of taxes prior to accepting a conveyance document unless a larger parcel is being split into smaller parcels or smaller parcels are being combined to one larger parcel.
- Question #34:** Adult Offender Interstate Compact Fee – Our auditor's office does not have this fee coming in; however, we feel that our probation department is not collecting it. How should we proceed if this is indeed the case?
- Answer #34:** There is a possibility no one has qualified for this and therefore no fee has been paid. However, if you feel the fee should have been collected and has not been, then you should discuss this with the probation department and the judge.

**THE COUNTY BULLETIN  
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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE – Continued**

**Question #35:** I am concerned about GASB 34 compliance. I presented a draft policy for every one's input. I lined up an appraiser and chose a software company and made recommendations. The president of the council told the commissioner he would help with the policy and the auditor was instructed to meet with this councilman, highway engineer, sheriff, parks department, and hospital administrator. At the meeting the council president took all the documentation. That was last February. I understand if we are not in compliance this could affect Federal Grant Funding. Is this true and are there other backlashes we could expect. The commissioners would not act on the appraiser or the software because of another issue. In the end this is an auditor issue – can you give me advice on how I can move ahead, is there a memo I could refer to in order to better inform these two boards who seem to feel this is no big deal? How many other counties have polices in place and are in compliance?

**Answer #35:** See answer #22. This is important and we hope that all counties do what is necessary to be in compliance with GASB 34.

**Question #36:** Is it necessary to maintain a handwritten tax sale record if the same information is maintained and available to the public in electronic format (spread sheet)? What obligation does the auditor's office have as far as tax sale records to title companies? The information is readily available in the office and accessible to anyone who wishes to see it. However if an out of state company continually faxes in requests to have a whole tax sale file copied and shipped over night back to them are we obligated to do that work for them or is stating that those records are freely available for review in our office sufficient?

**Answer #36:** It is not necessary to maintain the tax sale record on the handwritten record as long as the electronic form has been approved by the State Board of Accounts. You do not have to drop everything you are doing to make copies for the out of state companies. Respond to the request for copies within 24 hours and in your response include the time when the copies will be ready.

**Question #37:** Form 144 Annual Wages – Does it matter to SBA if non-exempt employees are listed as salary employee on 144 forms? (Top) or should they be listed as hourly employees (bottom of form)?

**Answer #37:** It does not matter to us. We audit your payroll based upon your salary ordinance of your 144.

**Question #38:** Opening Bids – The County Bulletin states bids can not be submitted earlier than the time of the meeting at which bids are to be opened. (IC 5-22 and IC 36-1-12-4) Our commissioners call to order at 1:00 with bids openings at 2:00. Does this mean the bid deadline is 1:00 or can it be 12:30? The commissioners are in executive session from 12:00-1:00. Quorum – A board of 4 members, is 2 a quorum or 3? If 2 decide to meet, does this meeting need to be advertised? They are receiving information only – no votes.

**Answer #38:** These laws state that you cannot require a bidder to submit a bid prior to the meeting but they may. The law states that you designate the time bids are to be opened, therefore, if you designate 2:00 as bid opening then bids would need to be there before that, even though the meeting is at 1:00 or the executive at 12:00. We need to know more specifically what board this is. Most boards have odd number of members not an even. With that though, the general answer would be 3 which is a majority. 2 out of 4 is not a majority.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS ANNUAL FALL CONFERENCE – Continued**

**Question #39:** New law for affidavit to transfer to real estate for manufactured home – Do we use a transfer stamp or file data stamp? If we use a transfer stamp do we charge a fee? Do we need to put the parcel ID number on the state form affidavit?

**Answer #39:** You should use a Transfer/Endorsement Stamp per IC 9-17-6-15.3. Yes you charge the fee. There is no requirement to put the parcel # on the form. Just provide the information to the assessor.

**Question #40:** I have worked in the auditor's office for nine years. In that time the clerk has never had a meeting for the Commission on Public Records. Several agencies like libraries and townships have requested such a meeting. We have no more room to store stuff, how do we force the clerk to hold one of these meetings? We are changing computer systems. We will have the capability of re-calling and printing back to the date we start on the new system. Since that is the case, do we need to keep copies of all checks and quietus?

**Answer #40:** Local Public Records Commission can be found in IC 5-15-6-1. Commission shall meet at least one time each year. The commission is made up of the circuit court judge, commissioner's president, auditor, clerk, recorder, superintendent of the school of the county seat, and controller or clerk-treasurer of city or town of the county seat. Any one of these members may call a meeting. Yes, you must have a copy of these items or a computer generated report showing a list of all checks and receipts.

**Question #41:** We want to send a letter to people who have lost their property at tax sale, letting them know they are entitled to the surplus. Can we put a warning in advising them to deal only with us and not with any reclaiming agencies?

**Answer #41:** The sending of a courtesy letter is your option. Therefore, the wording of the letter is up to you.

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and Uniform Compliance Guidelines**

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**ESTABLISHING THE ESTIMATED COST OF FIXED ASSETS**

When it is not possible to determine the historical cost of fixed assets owned by a governmental unit, the following procedure should be followed.

Develop an inventory of all fixed assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimated replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset.

In some cases estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

If the replacement cost is estimated to be \$76,000.00 and the asset was constructed about 1930, then the estimated cost of the asset should be reported as \$6,840.00.

$$\$76,000.00 \times .09 = \$6,840.00$$

TABLE OF COST INDEXES  
1915 to 2003

<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
2003	1.00	1978	.36	1953	.15	1928	.09
2002	.98	1977	.34	1952	.15	1927	.10
2001	.96	1976	.31	1951	.15	1926	.10
2000	.94	1975	.30	1950	.14	1925	.10
1999	.91	1974	.27	1949	.14	1924	.09
1998	.89	1973	.25	1948	.14	1923	.09
1997	.88	1972	.23	1947	.13	1922	.09
1996	.86	1971	.23	1946	.12	1921	.10
1995	.83	1970	.21	1945	.10	1920	.11
1994	.81	1969	.20	1944	.10	1919	.10
1993	.78	1968	.19	1943	.10	1918	.09
1992	.77	1967	.19	1942	.09	1917	.07
1991	.75	1966	.18	1941	.08	1916	.06
1990	.72	1965	.18	1940	.08	1915	.05
1989	.68	1964	.17	1939	.08		
1988	.65	1963	.17	1938	.08		
1987	.62	1962	.17	1937	.08		
1986	.60	1961	.17	1936	.08		
1985	.59	1960	.17	1935	.08		
1984	.57	1959	.16	1934	.07		
1983	.55	1958	.16	1933	.07		
1982	.53	1957	.16	1932	.08		
1981	.50	1956	.15	1931	.09		
1980	.45	1955	.15	1930	.09		
1979	.40	1954	.15	1929	.09		

Form Prescribed by State Board of Accounts

County Form No. 18TJ (Rev. 1993)

COUNTY TREASURER'S RECEIPT FOR  
PERSONAL PROPERTY TAX JUDGMENTJudgment Record No. 1 Page 1 Duplicate No. (Col. D, Form 74T) 1  
Amount of Taxes, Penalties and Costs (Col. F, Form 74T) . . .

Taxes	\$	<u>1,000.00</u>	
Penalties		<u>200.00</u>	
Costs		<u>50.00</u>	
Total Taxes Penalties and Costs	\$		<u>1,250.00</u>

Date Certified to Clerk of the Circuit Court 9-3-70

Amount Certified Prior to 9-3-71	\$	<u>1,250.00</u>	@	6%	\$	<u>75.00</u>	A
Amount Certified 9-3-71 to 12-31-81	\$	<u>1,250.00</u>	@	8%	\$	<u>1,032.60</u>	B
Amount Certified 1-1-82 to 6-30-88	\$	<u>1,250.00</u>	@	12%	\$	<u>975.00</u>	C
Amount Certified 7-1-88 to 12-31-93	\$	<u>1,250.00</u>	@	10%	\$	<u>687.50</u>	D
Amount Certified 1-1-94 to Present	\$	<u>1,250.00</u>	@	8%	\$	<u>100.00</u>	E
Total Interest					\$	<u>2,870.10</u>	
Collection Fee (per I.C. 6-1.1-23-1.5) [Cannot exceed 1,000 x 10%]					\$	<u>100.00</u>	
Total Taxes Penalties, Costs and Interest					\$	<u>4,220.10</u>	

Name and Address of Judgment Debtor: MR TAX DODGER  
1 TAX DODGER WAY  
DEAD BEAT, HEAVEN 11111

Recharged to Current  
Tax Duplicate No. 5Sample County  
CountySample City  
Township or CorporationTHIS IS A VALID RECEIPT WHEN STAMPED PAID OR  
RECEIPTED BY THE COUNTY TREASURER Payment Type 12-31-94  
X /      /       
Cash Check MO

A = \$1,250 x 6% x 1 year =	\$75.00
B = \$1,250 x 8% x 10 years =	1,000.00
1,250 x 8% x <u>119 days</u> +	<u>32.60</u>
365 (days in a year)	1,032.60
C = \$1,250 x 12% x 6.5 years =	975.00
D = \$1,250 x 10% x 5.5 years =	687.50
E = \$1,250 x 8% x 1 year =	<u>100.00</u>
	<u>2,870.10</u>

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**RATES for LEGAL ADVERTISING**  
Effective January 1, 2005

The following rates, effective January 1, 2005, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column					7.4 Em Column					7.83 Em Column					8 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.329	0.492	0.657	0.822	0.348	0.521	0.695	0.869	0.368	0.551	0.735	0.919	0.376	0.563	0.751	0.939			
6	0.302	0.451	0.603	0.753	0.319	0.477	0.637	0.796	0.338	0.505	0.674	0.843	0.345	0.516	0.689	0.861			
6.5	0.279	0.417	0.556	0.695	0.295	0.440	0.588	0.735	0.312	0.466	0.622	0.778	0.318	0.476	0.636	0.795			
7	0.259	0.387	0.516	0.646	0.274	0.409	0.546	0.682	0.289	0.433	0.578	0.722	0.296	0.442	0.590	0.738			
7.5	0.241	0.361	0.482	0.603	0.255	0.382	0.510	0.637	0.270	0.404	0.539	0.674	0.276	0.413	0.551	0.689			
8	0.226	0.339	0.452	0.565	0.239	0.358	0.478	0.597	0.253	0.379	0.506	0.632	0.259	0.387	0.516	0.646			
9	0.201	0.301	0.402	0.502	0.213	0.318	0.425	0.531	0.225	0.337	0.449	0.562	0.230	0.344	0.459	0.574			
10	0.181	0.271	0.362	0.452	0.191	0.286	0.382	0.478	0.203	0.303	0.404	0.506	0.207	0.310	0.413	0.516			
12	0.151	0.226	0.301	0.377	0.160	0.239	0.318	0.398	0.169	0.252	0.337	0.421	0.172	0.258	0.344	0.430			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

  

8.2 Em Column					8.3 Em Column					8.4 Em Column					8.5 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.386	0.577	0.770	0.963	0.390	0.584	0.779	0.974	0.395	0.591	0.789	0.986	0.400	0.598	0.798	0.998			
6	0.354	0.529	0.706	0.882	0.358	0.535	0.714	0.893	0.362	0.542	0.723	0.904	0.367	0.548	0.732	0.915			
6.5	0.326	0.488	0.652	0.814	0.330	0.494	0.660	0.824	0.334	0.500	0.667	0.834	0.338	0.506	0.675	0.844			
7	0.303	0.453	0.605	0.756	0.307	0.459	0.612	0.765	0.310	0.464	0.620	0.775	0.314	0.470	0.627	0.784			
7.5	0.283	0.423	0.565	0.706	0.286	0.428	0.572	0.714	0.290	0.433	0.578	0.723	0.293	0.438	0.585	0.732			
8	0.265	0.397	0.529	0.662	0.268	0.401	0.536	0.670	0.272	0.406	0.542	0.678	0.275	0.411	0.549	0.686			
9	0.236	0.352	0.471	0.588	0.239	0.357	0.476	0.595	0.241	0.361	0.482	0.603	0.244	0.365	0.488	0.610			
10	0.212	0.317	0.424	0.529	0.215	0.321	0.429	0.536	0.217	0.325	0.434	0.542	0.220	0.329	0.439	0.549			
12	0.177	0.264	0.353	0.441	0.179	0.268	0.357	0.447	0.181	0.271	0.362	0.452	0.183	0.274	0.366	0.457			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

  

8.6 Em Column					8.75 Em Column					8.8 Em Column					8.9 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.405	0.605	0.808	1.009	0.412	0.615	0.822	1.027	0.414	0.619	0.826	1.033	0.419	0.626	0.836	1.045			
6	0.371	0.555	0.740	0.925	0.377	0.564	0.753	0.942	0.379	0.567	0.758	0.947	0.384	0.574	0.766	0.958			
6.5	0.342	0.512	0.683	0.854	0.348	0.521	0.695	0.869	0.350	0.524	0.699	0.874	0.354	0.530	0.707	0.884			
7	0.318	0.475	0.635	0.793	0.323	0.484	0.646	0.807	0.325	0.486	0.649	0.812	0.329	0.492	0.657	0.821			
7.5	0.297	0.444	0.592	0.740	0.302	0.451	0.603	0.753	0.304	0.454	0.606	0.758	0.307	0.459	0.613	0.766			
8	0.278	0.416	0.555	0.694	0.283	0.423	0.565	0.706	0.285	0.426	0.568	0.710	0.288	0.430	0.575	0.718			
9	0.247	0.370	0.494	0.617	0.252	0.376	0.502	0.628	0.253	0.378	0.505	0.631	0.256	0.383	0.511	0.638			
10	0.222	0.333	0.444	0.555	0.226	0.339	0.452	0.565	0.228	0.340	0.455	0.568	0.230	0.344	0.460	0.575			
12	0.185	0.277	0.370	0.463	0.189	0.282	0.377	0.471	0.190	0.284	0.379	0.473	0.192	0.287	0.383	0.479			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

  

9 Em Column					9.3 Em Column					9.5 Em Column					9.6 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.423	0.633	0.845	1.056	0.437	0.654	0.873	1.092	0.447	0.668	0.892	1.115	0.452	0.675	0.901	1.127			
6	0.388	0.580	0.775	0.968	0.401	0.600	0.801	1.001	0.410	0.613	0.818	1.022	0.414	0.619	0.826	1.033			
6.5	0.358	0.536	0.715	0.894	0.370	0.554	0.739	0.924	0.378	0.565	0.755	0.944	0.382	0.571	0.763	0.954			
7	0.333	0.497	0.664	0.830	0.344	0.514	0.686	0.858	0.351	0.525	0.701	0.876	0.355	0.531	0.708	0.885			
7.5	0.310	0.464	0.620	0.775	0.321	0.480	0.640	0.801	0.328	0.490	0.654	0.818	0.331	0.495	0.661	0.826			
8	0.291	0.435	0.581	0.726	0.301	0.450	0.600	0.751	0.307	0.459	0.613	0.767	0.310	0.464	0.620	0.775			
9	0.259	0.387	0.516	0.646	0.267	0.400	0.534	0.667	0.273	0.408	0.545	0.681	0.276	0.413	0.551	0.689			
10	0.233	0.348	0.465	0.581	0.241	0.360	0.480	0.600	0.246	0.368	0.491	0.613	0.248	0.371	0.496	0.620			
12	0.194	0.290	0.387	0.484	0.201	0.300	0.400	0.500	0.205	0.306	0.409	0.511	0.207	0.310	0.413	0.516			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			



# The County Bulletin and Uniform Compliance Guidelines

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9.9 Em Column					10 Em Column					10.5 Em Column					11 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
5.5	0.466	0.696	0.930	1.162	0.470	0.703	0.939	1.174	0.494	0.739	0.986	1.233	0.517	0.774	1.033	1.291			
6	0.427	0.638	0.852	1.065	0.431	0.645	0.861	1.076	0.453	0.677	0.904	1.130	0.474	0.709	0.947	1.184			
6.5	0.394	0.589	0.787	0.983	0.398	0.595	0.795	0.993	0.418	0.625	0.834	1.043	0.438	0.655	0.874	1.093			
7	0.366	0.547	0.730	0.913	0.370	0.553	0.738	0.922	0.388	0.580	0.775	0.968	0.407	0.608	0.812	1.015			
7.5	0.342	0.511	0.682	0.852	0.345	0.516	0.689	0.861	0.362	0.542	0.723	0.904	0.379	0.567	0.758	0.947			
8	0.320	0.479	0.639	0.799	0.323	0.484	0.646	0.807	0.340	0.508	0.678	0.847	0.356	0.532	0.710	0.888			
9	0.285	0.426	0.568	0.710	0.287	0.430	0.574	0.717	0.302	0.451	0.603	0.753	0.316	0.473	0.631	0.789			
10	0.256	0.383	0.511	0.639	0.259	0.387	0.516	0.646	0.272	0.406	0.542	0.678	0.285	0.426	0.568	0.710			
12	0.213	0.319	0.426	0.533	0.216	0.322	0.430	0.538	0.226	0.339	0.452	0.565	0.237	0.355	0.473	0.592			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

11.25 Em Column					11.5 Em Column					12 Em Column					12.2 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
5.5	0.529	0.791	1.056	1.321	0.541	0.809	1.080	1.350	0.564	0.844	1.127	1.409	0.574	0.858	1.146	1.432			
6	0.485	0.725	0.968	1.211	0.496	0.742	0.990	1.237	0.517	0.774	1.033	1.291	0.526	0.787	1.050	1.313			
6.5	0.448	0.670	0.894	1.117	0.458	0.684	0.914	1.142	0.478	0.714	0.954	1.192	0.486	0.726	0.969	1.212			
7	0.416	0.622	0.830	1.038	0.425	0.636	0.849	1.061	0.444	0.663	0.885	1.107	0.451	0.674	0.900	1.125			
7.5	0.388	0.580	0.775	0.968	0.397	0.593	0.792	0.990	0.414	0.619	0.826	1.033	0.421	0.629	0.840	1.050			
8	0.364	0.544	0.726	0.908	0.372	0.556	0.742	0.928	0.388	0.580	0.775	0.968	0.395	0.590	0.788	0.985			
9	0.323	0.484	0.646	0.807	0.331	0.494	0.660	0.825	0.345	0.516	0.689	0.861	0.351	0.524	0.700	0.875			
10	0.291	0.435	0.581	0.726	0.298	0.445	0.594	0.742	0.310	0.464	0.620	0.775	0.316	0.472	0.630	0.788			
12	0.243	0.363	0.484	0.605	0.248	0.371	0.495	0.619	0.259	0.387	0.516	0.646	0.263	0.393	0.525	0.656			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

12.4 Em Column					12.41 Em Column					12.5 Em Column					13 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
5.5	0.583	0.872	1.164	1.456	0.584	0.873	1.165	1.457	0.588	0.879	1.174	1.467	0.612	0.914	1.221	1.526			
6	0.535	0.800	1.067	1.334	0.535	0.800	1.068	1.335	0.539	0.806	1.076	1.345	0.561	0.838	1.119	1.399			
6.5	0.494	0.738	0.985	1.232	0.494	0.739	0.986	1.233	0.498	0.744	0.993	1.242	0.517	0.774	1.033	1.291			
7	0.458	0.685	0.915	1.144	0.459	0.686	0.916	1.145	0.462	0.691	0.922	1.153	0.480	0.718	0.959	1.199			
7.5	0.428	0.640	0.854	1.067	0.428	0.640	0.855	1.068	0.431	0.645	0.861	1.076	0.448	0.671	0.895	1.119			
8	0.401	0.600	0.801	1.001	0.401	0.600	0.801	1.001	0.404	0.605	0.807	1.009	0.420	0.629	0.839	1.049			
9	0.356	0.533	0.712	0.889	0.357	0.533	0.712	0.890	0.359	0.537	0.717	0.897	0.374	0.559	0.746	0.933			
10	0.321	0.480	0.640	0.801	0.321	0.480	0.641	0.801	0.323	0.484	0.646	0.807	0.336	0.503	0.671	0.839			
12	0.267	0.400	0.534	0.667	0.268	0.400	0.534	0.668	0.270	0.403	0.538	0.673	0.280	0.419	0.560	0.699			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

13.5 Em Column					14 Em Column					14.5 Em Column					15 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
5.5	0.635	0.950	1.268	1.585	0.659	0.985	1.315	1.643	0.682	1.020	1.362	1.702	0.706	1.055	1.409	1.761			
6	0.582	0.870	1.162	1.453	0.604	0.903	1.205	1.506	0.625	0.935	1.248	1.560	0.647	0.967	1.291	1.614			
6.5	0.537	0.804	1.073	1.341	0.557	0.833	1.112	1.391	0.577	0.863	1.152	1.440	0.597	0.893	1.192	1.490			
7	0.499	0.746	0.996	1.245	0.517	0.774	1.033	1.291	0.536	0.801	1.070	1.337	0.554	0.829	1.107	1.383			
7.5	0.466	0.696	0.930	1.162	0.483	0.722	0.964	1.205	0.500	0.748	0.999	1.248	0.517	0.774	1.033	1.291			
8	0.437	0.653	0.872	1.089	0.453	0.677	0.904	1.130	0.469	0.701	0.936	1.170	0.485	0.725	0.968	1.211			
9	0.388	0.580	0.775	0.968	0.402	0.602	0.803	1.004	0.417	0.623	0.832	1.040	0.431	0.645	0.861	1.076			
10	0.349	0.522	0.697	0.872	0.362	0.542	0.723	0.904	0.375	0.561	0.749	0.936	0.388	0.580	0.775	0.968			
12	0.291	0.435	0.581	0.726	0.302	0.451	0.603	0.753	0.313	0.467	0.624	0.780	0.323	0.484	0.646	0.807			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

16.5 Em Column					17 Em Column					18 Em Column					20 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4			
5.5	0.776	1.161	1.549	1.937	0.800	1.196	1.596	1.995	0.847	1.266	1.690	2.113	0.941	1.407	1.878	2.348			
6	0.711	1.064	1.420	1.775	0.733	1.096	1.463	1.829	0.776	1.161	1.549	1.937	0.862	1.290	1.722	2.152			
6.5	0.657	0.982	1.311	1.639	0.677	1.012	1.351	1.688	0.716	1.071	1.430	1.788	0.796	1.190	1.589	1.986			
7	0.610	0.912	1.217	1.522	0.628	0.940	1.254	1.568	0.665	0.995	1.328	1.660	0.739	1.105	1.476	1.845			
7.5	0.569	0.851	1.136	1.420	0.586	0.877	1.171	1.463	0.621	0.929	1.240	1.549	0.690	1.032	1.377	1.722			
8	0.534	0.798	1.065	1.332	0.550	0.822	1.098	1.372	0.582	0.870	1.162	1.453	0.647	0.967	1.291	1.614			
9	0.474	0.709	0.947	1.184	0.489	0.731	0.976	1.219	0.517	0.774	1.033	1.291	0.575	0.860	1.148	1.435			
10	0.427	0.638	0.852	1.065	0.440	0.658	0.878	1.098	0.466	0.696	0.930	1.162	0.517	0.774	1.033	1.291			
12	0.356	0.532	0.710	0.888	0.367	0.548	0.732	0.915	0.388	0.580	0.775	0.968	0.431	0.645	0.861	1.076			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			